

**AMENDMENTS TO THE CLAIMS:**

1. **(Previously Presented)** A method for manufacturing a thin-film magnetic head in an inductive recording head part forming process, the method comprising the steps of:

sequentially depositing a first magnetic layer, a non-magnetic layer, and a second magnetic layer; and

forming a three-layer pole tip structure located between an air bearing surface and a position at a predetermined height from the air bearing surface by ion milling said first magnetic layer, said non-magnetic layer, and said second magnetic layer, at the same time and free from using a reactive gas,

said non-magnetic layer being made of a material having an etching rate, for the ion milling free from using a reactive gas, equal to or higher than that of a material of said first magnetic layer and said second magnetic layer.

2. **(Previously Presented)** The method as claimed in claim 1, wherein a material of said non-magnetic layer is one selected from a group of silicon dioxide, tantalum pentoxide, silicon carbide, and aluminum nitride.

3. **(Previously Presented)** The method as claimed in claim 1, wherein a material of said first magnetic layer and said second magnetic layer is nitride containing iron.

4. **(Currently Amended)** The method as claimed in claim 1, wherein the material of said non-magnetic layer is tantalum ~~oxide~~ pentoxide, and wherein the material of said first magnetic layer and said second magnetic layer is nickel iron.